



## A BILL FOR AN ORDINANCE

RELATING TO REAL PROPERTY TAXATION.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. Purpose. The purpose of this ordinance is to address the real property tax exemption for homes of totally disabled veterans.

SECTION 2. Section 8-10.6, Revised Ordinances of Honolulu 1990, is amended to read as follows:

**"Sec. 8-10.6 Exemption--Homes of totally disabled veterans.**

(a) Real property:

- (1) Owned and occupied as a home by any person who is totally disabled due to injuries received while on duty with the armed forces of the United States;
- (2) Owned by any such person together with such person's spouse and occupied by either or both spouses as a home; or
- (3) Owned and occupied by a widow or widower of such totally disabled veteran who shall remain unmarried and who shall continue to own and occupy the premises as a home[.];

is ~~[exempted]~~ exempt from all property taxes, other than special assessments, subject to subsection (b).

(b) The exemption provided for in subsection (a) ~~[shall be]~~ is subject to the following:

- (1) ~~[That the]~~ The total disability of the veteran was incurred while on duty as a member of the armed forces of the United States~~[, and that the director may require proof of total disability]~~.
- (2) ~~[That the]~~ The home exemption ~~[shall]~~ will be granted only as long as the veteran claiming exemption remains totally disabled, and the director may require proof of total disability.
- (3) ~~[That the]~~ The exemption ~~[shall]~~ will not be allowed on more than one house for any one person.



**CITY COUNCIL**  
CITY AND COUNTY OF HONOLULU  
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- (4) ~~[That-a]~~ A person living on premises, a portion of which is used for commercial purposes, ~~[shall] is~~ is not ~~[be]~~ entitled to an exemption with respect to such portion, but ~~[shall] may~~ may be entitled to an exemption with respect to the portion used exclusively as a home; provided~~[,]~~ that ~~[this]~~ the exemption [shall] does not apply to any structure, including the land thereunder, which is used for commercial purposes.
- (5) ~~[That-a]~~ A widow or widower of a disabled veteran may apply for an exemption and the exemption may be granted even if the disabled veteran did not apply for and obtain the exemption provided for in subsection (a) during the veteran's lifetime, provided that the widow or widower submits proof satisfactory to the director that, at the time of the veteran's death, the veteran would have qualified for ~~[an] the exemption [under this section].~~
- (c) ~~[For the purposes of this section, the word "home" includes the entire homestead when it is occupied by a qualified totally disabled veteran or the veteran's qualifying widow or widower as a residence; houses where the occupant disabled veteran owner or the qualifying widow or widower owner sublets not more than one room to a tenant; and premises held under an agreement by which the disabled veteran agrees to purchase the same for a residence, where the agreement has been duly entered into and recorded prior to October 1st preceding the tax year for which the exemption is claimed, whereby the purchaser agrees to pay all taxes while purchasing the premises.~~
- ~~(d)]~~ The exemption ~~[shall] will~~ take effect beginning with the next tax payment date, provided that the claimant ~~[shall have] has~~ filed with the department a claim for a disability exemption along with a copy of a ~~[physician's]~~ certificate of disability issued by a licensed physician on such form as the department ~~[shall prescribe on or before June 30 for the first payment or December 31 for the second payment.] prescribes.~~
- (d) Notwithstanding any law to the contrary, real property will continue to be entitled to the exemption provided for in subsection (a) in the event the owner of the real property moves from the home on which the exemption is granted, to a long-term care facility or an adult residential care home licensed to operate in the State of Hawaii, provided that:
- (1) The owner designates the adult residential care home or long-term care facility on a form as prescribed by the department; and
- (2) The home, or any portion of the home, the owner moves from is not rented, leased, or sold during the time the owner is in the long-term care facility or the adult residential care home.



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(e) For the purposes of this section, the word "home" includes:

- (1) The entire homestead when it is occupied by a qualified totally disabled veteran or the veteran's qualifying widow or widower as a residence;
- (2) Except for houses that are part of real property qualifying for the exemption pursuant to subsection (d), houses where the occupant disabled veteran owner or the qualifying widow or widower owner sublets not more than one room to a tenant; and
- (3) Premises held under an agreement by which the disabled veteran agrees to purchase the same for a residence, where the agreement has been duly entered into and recorded prior to October 1st preceding the tax year for which the exemption is claimed, whereby the purchaser agrees to pay all taxes while purchasing the premises."

SECTION 3. Ordinance material to be repealed is bracketed and stricken. New material is underscored. When revising, compiling, or printing this ordinance for inclusion in the Revised Ordinances of Honolulu, the Revisor of Ordinances need not include the brackets, the material that has been bracketed and stricken, or the underscoring.



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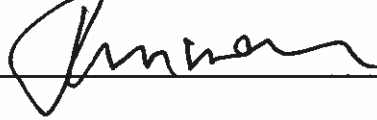
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SECTION 4. This ordinance takes effect upon its approval and applies to the tax years beginning July 1, 2021 and thereafter.

INTRODUCED BY:

  
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DATE OF INTRODUCTION:

**FEB 26 2020**

Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

\_\_\_\_\_  
Deputy Corporation Counsel

APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

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KIRK CALDWELL, Mayor  
City and County of Honolulu